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ABSTRACT

Supporting performance objective of the 16 V-TECS (Vocational-Technical Education Consortium of States) Bookkeeper Catalog, this instructor's manual contains copies of accounting forms which can be used to make spirit masters or transparencies. (This module is the first in a set of ten on bookkeeping [CE 019 480-489].) Twenty forms grouped under five areas (journals and registers, ledgers, payroll, statement paper, and miscellaneous) are provided. The materials are designed for self-paced individual instruction and may be adapted for use with large groups. (A related set of modules on banktelling [CE 019 471-478] is also available.) (JH)

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ED164945

# ACCOUNTING FORMS

## INSTRUCTOR'S HANDBOOK

Prepared by

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State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

1978

CE 019 480

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
NATIONAL INSTITUTE OF EDUCATION

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*Department of Health, Education and Welfare, Office of Education*

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| | |
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Anne L. Matthews

Anne L. Matthews, State Supervisor
Office Occupations Education

## INTRODUCTION TO BOOKKEEPER INSTRUCTIONAL MATERIALS

The modules developed in South Carolina for the bookkeeper catalog are designed to provide audio, visual, and printed supplementary materials needed by the instructor and/or student to achieve the objectives stated in the catalog. The materials were designed as modules so that they may be flexibly inserted into an on-going program, as well as provide for maximum utilization via a rotation schedule.

These materials provide supplemental units of instruction in the following areas:

| Module No. | Tasks | Performance Objective Nos. |
|---|---|---|
| I-G | Preparing Shipments for Freight Express | 79 |
| IV-K | Completing a Purchase Order Invoice | 51 |
| IV-J | Recording Discounts on Sales Invoices | 50 |
| IV-N | Preparing Memos for Goods Returned | 54 |
| IV-I | Typing Tabulated Materials | 49 |
| VI-G | Recording Entries Pertaining to Notes and Interest | 13 |
| VI-J | Recording Entries Pertaining to Sales Tax | 16 |
| | Accounting Forms | 16 |

The modules typically include a performance objective, definitions, prerequisites, equipment, introduction, directions, learning activities, self checks, and tests (pre and post). The instructor's manual contains notes, keys, forms for duplication, instructor's checklists, scripts for recording, and supplementary materials.

Before you release the packages to your students, review each package within your department, discuss how to best utilize the materials, choose the desired course, and plan the sequence for each unit of instruction. Other considerations are required:

1. Insure that necessary equipment is available and in proper working order.
2. Insure that necessary audio materials are recorded and easily available.
3. Obtain the necessary equipment needed for filmstrip viewing and listening.
4. Replenish consumable supplies after each student completes the module.

The modules may be used in the following courses: Office Procedures, Cooperative Office Education, Senior Intensified Program, Bookkeeping, Accounting, Typewriting, Business Mathematics, and Office Machines.

Perhaps a rotation plan could be devised to provide each student with an orientation or a review of simple bookkeeper duties. A teacher may, however, select single modules, provided no prerequisite skills are listed.

## ACCOUNTING FORMS

This packet contains copies of accounting forms which can be used to make spirit masters or transparencies. The forms were selected for their frequency of use in the teaching of accounting and for their use with modules from the V–TECS Bookkeeper Catalog. The forms have been grouped and numbered for ease of location. The index lists the forms and the form numbers. These forms may be easily used with the V–TECS bookkeeper modules.

Twenty-four "Accounting Forms" transparencies are also available from the Vocational Education Media Center, Clemson, SC 29631.

## ACCOUNTING FORMS*
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Income Statement (2–column without account number column) . . . . . .F–20


*Arranged alphabetically within sections.
** Two sides of form

PAGE COMBINATION JOURNAL FOR MONTH OF PAGE

| CASH | | DATE | ACCOUNT TITLE | DOC NO. | P. R. | GENERAL | | ACCOUNTS RECEIVABLE | | SALES | ACCOUNTS PAYABLE | | PURCHASES |
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## NOTES PAYABLE REGISTER

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F–9

CREDIT DEBIT MEMO

DATE _____

CREDIT MEMO NO. _____

DEBIT MEMO NO. _____

TO: _____

| QUANTITY | UNIT | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|---|---|---|---|---|
| | | | | |
| | | | TOTAL | |

CREDIT DEBIT MEMO

DATE _____

CREDIT MEMO NO. _____

DEBIT MEMO NO. _____

TO: _____

| QUANTITY | UNIT | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
|---|---|---|---|---|
| | | | | |
| | | | TOTAL | |

PURCHASE ORDER

NO.: _____

DATE: _____

TERMS: _____

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ORDERED FROM _____

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| QUANTITY | UNIT | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
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PURCHASE ORDER

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DATE: _____

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| QUANTITY | UNIT | DESCRIPTION | UNIT PRICE | EXTENDED PRICE |
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| | | | TOTAL | |

**SCHEDULE C (Form 1040)**
Department of the Treasury
Internal Revenue Service

# Profit or (Loss) From Business or Profession

(Sole Proprietorship)
Partnerships, Joint Ventures, etc., Must File Form 1065.
► Attach to Form 1040. ► See Instructions for Schedule C (Form 1040).

**1976**

Name of proprietor | Social security number

A Principal business activity (see Schedule C Instructions) ►.....; product ►.....
B Business name ►..... C Employer identification number ►.....
D Business address (number and street) ►.....
City, State and ZIP code ►.....

**C**

| | Yes | No |
|---|---|---|
| E Indicate method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other ► | | |
| F Were you required to file Form W–3 or Form 1096 for 1976 (see Schedule C Instructions)? | | |
| If "Yes," where filed ► | | |
| G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1976? | | |
| H Method of inventory valuation ► Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) | | |

**Income**

| | | | | |
|---|---|---|---|---|
| 1 | Gross receipts or sales $..... Less: returns and allowances $..... Balance ► | 1 | | |
| 2 | Less: Cost of goods sold and/or operations (Schedule C–1, line 8) | 2 | | |
| 3 | Gross profit | 3 | | |
| 4 | Other income (attach schedule) | 4 | | |
| 5 | **Total income** (add lines 3 and 4) | 5 | | |

**Deductions**

| | | | | |
|---|---|---|---|---|
| 6 | Depreciation (explain in Schedule C–3) | 6 | | |
| 7 | Taxes on business and business property (explain in Schedule C–2) | 7 | | |
| 8 | Rent on business property | 8 | | |
| 9 | Repairs (explain in Schedule C–2) | 9 | | |
| 10 | Salaries and wages not included on line 3, Schedule C–1 (exclude any paid to yourself) | 10 | | |
| 11 | Insurance | 11 | | |
| 12 | Legal and professional fees | 12 | | |
| 13 | Commissions | 13 | | |
| 14 | Amortization (attach statement) | 14 | | |
| 15 | (a) Pension and profit-sharing plans (see Schedule C Instructions) | 15(a) | | |
| | (b) Employee benefit programs (see Schedule C Instructions) | (b) | | |
| 16 | Interest on business indebtedness | 16 | | |
| 17 | Bad debts arising from sales or services | 17 | | |
| 18 | Depletion | 18 | | |
| 19 | Other business expenses (specify): | | | |
| | (a) | | | |
| | (b) | | | |
| | (c) | | | |
| | (d) | | | |
| | (e) | | | |
| | (f) | | | |
| | (g) | | | |
| | (h) | | | |
| | (i) | | | |
| | (j) | | | |
| | (k) Total other business expenses (add lines 19(a) through 19(j)) | 19(k) | | |
| 20 | **Total deductions** (add lines 6 through 19(k)) | 20 | | |
| 21 | Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 29. **ALSO** enter on Schedule SE, line 5(a) | 21 | | |

## SCHEDULE C–1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)

| | | | | |
|---|---|---|---|---|
| 1 | Inventory at beginning of year (if different from last year's closing inventory, attach explanation) | 1 | | |
| 2 | Purchases $..... Less: cost of items withdrawn for personal use $..... Balance ► | 2 | | |
| 3 | Cost of labor (do not include salary paid to yourself) | 3 | | |
| 4 | Materials and supplies | 4 | | |
| 5 | Other costs (attach schedule) | 5 | | |
| 6 | Total of lines 1 through 5 | 6 | | |
| 7 | Less: Inventory at end of year | 7 | | |
| 8 | Cost of goods sold and/or operations. Enter here and on line 2 above | 8 | | |

**Did you claim a deduction for expenses of an office in your home?** ☐ Yes ☐ No

## SCHEDULE C–2.—Explanation of Lines 7 and 9

| Line No. | Explanation | Amount | Line No. | Explanation | Amount |
|---|---|---|---|---|---|
| | | $ | | | $ |
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## SCHEDULE C–3.—Depreciation (See Schedule C Instructions for Line 6)

If you need more space, use Form 4562.

| a. Description of property | b. Date acquired | c. Cost or other basis | d. Depreciation allowed or allowable in prior years | e. Method of computing depreciation | f. Life or rate | g. Depreciation for this year |
|---|---|---|---|---|---|---|
| 1 Total additional first-year depreciation (do not include in items below) → | | | | | | |
| 2 Other depreciation: | | | | | | |
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| 3 Totals | | | | | | |
| 4 Less amount of depreciation claimed in Schedule C–1, page 1 | | | | | | |
| 5 Balance—Enter here and on page 1, line 6 | | | | | | |

## SCHEDULE C–4.—Expense Account Information (See Schedule C Instructions for Schedule C–4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $25,000.

| Name | Expense account | Salaries and Wages |
|---|---|---|
| Owner | | |
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☐ No

(2) Living accommodations (except employees on business)? ☐ Yes ☐ No

(3) Employees' families at conventions or meetings? ☐ Yes ☐ No

(4) Employee or family vacations not reported on Form W–2? ☐ Yes ☐ No

☆ U.S. GOVERNMENT PRINTING OFFICE : 1976—O-218-379 —58-040-1110

F–12

For Official Use Only

Form **W-3**
Department of the Treasury
Internal Revenue Service

# Transmittal of Income and Tax Statements

**1976**

| PAYER'S identifying number | Enter number of documents |
|---|---|
| | |

Place an "X" in the proper box to identify type of document being transmitted

| Form W–2 | Form W–2P | Form 1099R |
|---|---|---|
| | | |

30 ☐

Type or print PAYER'S name, address, and ZIP code below (Name must aline with arrow).

Name ▶

| All documents are: Place an "X" in the proper box. | | All documents are: Place an "X" in the proper box. | |
|---|---|---|---|
| Original | Corrected | With taxpayer identifying no. | Without taxpayer identifying no. |
| | | | |

**Magnetic tape or disk pack filers:**
**See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.**

Under penalties of perjury, I declare that I have examined this return, including accompanying documents and to the best of my knowledge and belief, it is true, correct, and complete. In the case of documents without recipients' identifying numbers, I have complied with the requirements of the law by requesting such numbers from the recipients, but did not receive them.

Signature ..... Title ..... Date .....

F–12

Form **W-3**
Department of the Treasury
Internal Revenue Service

Transmittal of Income and Tax Statements

1976

PAYER'S identifying number | Enter number of documents

Place an "X" in the proper box to identify type of document being transmitted

Form W–2 | Form W–2P | Form 1099R

Type or print PAYER'S name, address, and ZIP code below.

All documents are: Place an "X" in the proper box. — Original | Corrected

All documents are: Place an "X" in the proper box. — With taxpayer identifying no. | Without taxpayer identifying no.

Magnetic tape or disk pack filers:
See the applicable Revenue Procedures regarding transmittal of returns on magnetic tape or disk pack.

YOUR COPY

## EARNINGS RECORD

NAME _____ SOCIAL SECURITY NO. _____

EXEMPTIONS _____ MARITAL STATUS _____

| PAY PERIOD | | TOTAL EARNINGS | DEDUCTIONS | | | | | NET PAY | ACC. TOT. |
|---|---|---|---|---|---|---|---|---|---|
| WEEK | END. | | INCOME TAX | FICA TAX | INSURANCE | OTHER | TOTAL | | |
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| QUARTER TOT. | | | | | | | | | |

## EARNINGS RECORD

NAME _____ SOCIAL SECURITY NO. _____

EXEMPTIONS _____ MARITAL STATUS _____

| PAY PERIOD | | TOTAL EARNINGS | DEDUCTIONS | | | | | NET PAY | ACC. TOT. |
|---|---|---|---|---|---|---|---|---|---|
| WEEK | END. | | INCOME TAX | FICA TAX | INSURANCE | OTHER | TOTAL | | |
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| QUARTER TOT. | | | | | | | | | |

## APPLICATION FOR SOCIAL SECURITY NUMBER
### (Or Replacement of Lost Card)

Information Furnished On This Form Is CONFIDENTIAL

DO NOT WRITE IN THE ABOVE SPACE

**See Instructions on Back.** **Print in Black or Dark Blue Ink or Use Typewriter.**

1 Print FULL NAME YOU WILL USE IN WORK OR BUSINESS (First Name) (Middle Name or Initial—If none, draw line—) (Last Name)

2 Print FULL NAME GIVEN YOU AT BIRTH

3 PLACE OF BIRTH (City) (County if known) (State)

4 MOTHER'S FULL NAME AT HER BIRTH (Her maiden name)

5 FATHER'S FULL NAME (Regardless of whether living or dead)

6 YOUR DATE OF BIRTH (Month) (Day) (Year)

7 YOUR PRESENT AGE (Age on last birthday)

8 YOUR SEX ☐ MALE ☐ FEMALE

9 YOUR COLOR OR RACE ☐ WHITE ☐ NEGRO ☐ OTHER

10 HAVE YOU EVER BEFORE APPLIED FOR OR HAD A SOCIAL SECURITY, RAILROAD, OR TAX ACCOUNT NUMBER? ☐ NO ☐ DON'T KNOW ☐ YES (If "Yes" Print STATE in which you applied and DATE you applied and SOCIAL SECURITY NUMBER if known)

11 YOUR MAILING ADDRESS (Number and street) (City) (State) (ZIP Code)

12 TODAY'S DATE

13 Sign YOUR NAME HERE (Do Not Print)

TREASURY DEPARTMENT Internal Revenue Service
Form SS–5 (12–64)

Return completed application to nearest SOCIAL SECURITY ADMINISTRATION DISTRICT OFFICE
**HAVE YOU COMPLETED ALL 13 ITEMS?**

### INSTRUCTIONS

**One Account Number Is All You Ever Need For Social Security And Tax Purposes**
**Special Attention Should Be Given To Items Listed Below**

Fill in this form completely and correctly. If any information is not known and is unavailable, write "unknown." Use typewriter or print legibly in dark ink.

1 Your account number card will be typed with the name you show in item 1. However, if you want to use the name shown in item 2, attach a signed request to this form.

3 If not born in the USA, enter the name of the country in which you were born.

5 If a stepfather, adopting father, or foster father is shown, include the relationship after name; for example, "John H. Jones, stepfather."

10 If you have ever before filled out an application like this for a social security, railroad, or tax number, check "yes" even if you never received your card. If you check "yes," give the name of the State and the approximate date on which you applied. Also enter your social security number if you did receive the card and remember the number. You may find your number on an old tax return, payroll slip, or wage statement.

11 If you get your mail in the country, without a street address, show your R.F.D. Route, and Box number; if at the post office, show your P.O. Box No.; if there is no such way of showing your mail address, show the town or post office name. If mail under your name is not normally received at the address which you show, use an "in care of" address.

13 Sign your name as usually written. Do not print unless this is your usual signature. (If unable to write, make a mark witnessed by two persons who can write. The witnesses preferably should be persons who work with the applicant and both must sign this application. A parent, guardian, or custodian who completes this form on behalf of another person should sign his own name followed by his title or relationship to the applicant; for example, "John Smith, father.")

* GPO 1966 OF—240-456

FOR DISTRICT OFFICE USE

FOR BUREAU OF DATA PROCESSING AND ACCOUNTS

## TIME CARD

Week Ending _____ Position _____

Name _____ Marital Status _____

Social Security No. _____ No. Exemptions _____

| Date | | Regular Hrs. | | Overtime Hrs. | | Total Regular Hours | Total Overtime Hours | Summary | |
|---|---|---|---|---|---|---|---|---|---|
| | | IN | OUT | IN | OUT | | | | |
| | | | | | | | | Earnings | |
| | | | | | | | | Regular | |
| | | | | | | | | Overtime | |
| | | | | | | | | Total Earnings | |
| | | | | | | | | Hourly Rate | |
| | | | | | | | | Overtime Rate | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | |

For Official Use Only

# Wage and Tax Statement 1976

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number

| Employee's social security number | 1 Federal income tax withheld | 2 Wages, tips, and other compensation | 3 FICA employee tax withheld | 4 Total FICA wages |
|---|---|---|---|---|
| 21 ☐ | | | | |
| Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow) | | 5 Was employee covered by a qualified pension plan, etc.? | 6 * | 7 * |
| Name ▶ | | 8 State or local tax withheld | 9 State or local wages | 10 State or locality |
| | | 11 State or local tax withheld | 12 State or local wages | 13 State or locality |

* See instructions on back of Copy D

Form W–2 See instructions on Form W–3 and back of Copy D Department of the Treasury—Internal Revenue Service

For Official Use Only

Wage and Tax Statement 1976

Type or print EMPLOYER'S name, address, ZIP code and Federal identifying number.

Copy A For Internal Revenue Service Center

Employer's State identifying number

Employee's social security number | 1 Federal income tax withheld | 2 Wages, tips, and other compensation | 3 FICA employee tax withheld | 4 Total FICA wages

21 ☐

Type or print Employee's name, address, and ZIP code below. (Name must aline with arrow) | 5 Was employee covered by a qualified pension plan, etc.? | 6 * | 7 *

Name ▶ | 8 State or local tax withheld | 9 State or local wages | 10 State or locality

11 State or local tax withheld | 12 State or local wages | 13 State or locality

* See instructions on back of Copy D

Form W–2 See instructions on Form W–3 and back of Copy D Department of the Treasury—Internal Revenue Service

Form **W-4**
(Rev. May 1977)
Department of the Treasury
Internal Revenue Service

# Employee's Withholding Allowance Certificate

(Use for Wages Paid After May 31, 1977)

**This certificate is for income tax withholding purposes only. It will remain in effect until you change it. If you claim exemption from withholding, you will have to file a new certificate on or before April 30 of next year.**

Type or print your full name

**Your social security number**

Home address (number and street or rural route)

City or town, State, and ZIP code

**Marital Status**

☐ Single ☐ Married
☐ Married, but withhold at higher Single rate

**Note:** *If married, but legally separated, or spouse is a nonresident alien, check the single block.*

1 Total number of allowances you are claiming . . . . . .

2 Additional amount, if any, you want deducted from each pay (if your employer agrees) . . . . . $

3 I claim exemption from withholding (see instructions). Enter "Exempt" . . . . . .

Under the penalties of perjury, I certify that the number of withholding exemptions and allowances claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I incurred no liability for Federal income tax for last year and that I anticipate that I will incur no liability for Federal income tax for this year.

**Signature** ▶ _____ **Date** ▶ _____, 19____

Detach along this line

▲ *Give the top part of this form to your employer; keep the lower part for your records and information* ▲

## Instructions

The explanatory material below will help you determine your correct number of withholding allowances, and will assist you in completing the Form W–4 at the top of this page.

### Avoid Overwithholding or Underwithholding

By claiming the number of withholding allowances you are entitled to, you can fit the amount of tax withheld from your wages to your tax liability. In addition to the allowances for personal exemptions to be claimed in item (a), be sure to claim any additional allowances you are entitled to in item (b), "Special withholding allowance," and item (c), "Allowance(s) for credit(s) and/or deduction(s)." While you may claim these allowances on Form W–4 for withholding purposes, you may not claim them under "Exemptions" on your tax return Form 1040 or Form 1040A.

You may claim the special withholding allowance if you are single with only one employer, or married with only one employer and your spouse is not employed. If you have unusually large itemized deductions, an alimony deduction, or credit(s) for child care expenses, earned income, or credit for the elderly, you may claim additional allowances to avoid having too much income tax withheld from your wages. Please note that alimony is no longer an itemized deduction, but rather is an adjustment to gross income. It may be to your benefit to take the standard deduction in lieu of itemizing deductions because of this change.

**If you and your spouse are both employed or you have more than one employer,** you should make sure that enough has been withheld. If you find that you need more withholding, claim fewer exemptions or ask for additional withholding or request to be withheld at the higher "Single" status. If you are currently claiming additional withholding allowances based on itemized deductions, check the worksheet on the back to see that you are claiming the proper number of allowances.

### How Many Withholding Allowances May You Claim?

Use the schedule below to determine the number of allowances you may claim for tax withholding purposes. In determining the number, keep in mind these points: if you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time; or, if you are married and both you and your spouse are employed, you may not both claim the same allowances with your employers at the same time. A nonresident alien, other than a resident of Canada, Mexico, or Puerto Rico, may claim only one personal allowance.

### Completing Form W–4

If you find you are entitled to one or more allowances in addition to those you are now claiming, increase your number of allowances by completing the form above and filing it with your employer. If the number of allowances you previously claimed decreases, you must file a new Form W–4 within 10 days. (If you expect to owe more tax than will be withheld, you may increase your withholding by claiming fewer or "0" allowances on line 1, or by asking for additional withholding on line 2, or both.)

You may claim exemption from withholding of Federal income tax if you had no liability for income tax for last year, and you anticipate that you will incur no liability for income tax for this year. You may not claim exemption if your joint or separate return shows tax liability before the allowance of any credit for income tax withheld. If you are exempt, your employer will not withhold Federal income tax from your wages. However, social security tax will be withheld if you are covered by the Federal Insurance Contributions Act.

You must revoke this exemption (1) within 10 days from the time you anticipate you will incur income tax liability for the year or (2) on or before December 1 if you anticipate you will incur Federal income tax liability for the next year. If you want to stop or are required to revoke this exemption, you must file a new Form W–4 with your employer showing the number of withholding allowances you are entitled to claim. This certificate for exemption from withholding will expire on April 30 of next year unless a new Form W–4 is filed before that date.

### The Following Information is Provided in Accordance with the Privacy Act of 1974

The Internal Revenue Code requires every employee to furnish his or her employer with a signed withholding allowance certificate showing the number of withholding allowances that the employee claims (section 3402(f)(2)(A) and the Regulations thereto). Individuals are required to provide their Social Security Number for proper identification and processing (section 6109 and the Regulations thereto).

The principal purpose for soliciting withholding allowance certificate information is to administer the Internal Revenue laws of the United States.

If an employee does not furnish a signed withholding allowance certificate, the employee is considered as claiming no withholding allowances (section 3402(e)) and shall be treated as a single person (section 3402(l)).

The routine uses of the withholding allowance certificate information include disclosure to the Department of Justice for actual or potential criminal prosecution or civil litigation.

### Figure Your Total Withholding Allowances Below

(a) Allowance(s) for exemption(s)—Enter 1 for each personal exemption you can claim on your Federal income tax return* . . . _____

(b) Special withholding allowance—Enter 1 if single with 1 employer, or married with 1 employer and spouse not employed** . . _____

(c) Allowance(s) for credit(s) and/or deduction(s)—Enter number from line (k) on other side** . . . . . _____

(d) Total (add lines (a) through (c) above)—Enter here and on line 1, Form W–4, above . . . . . _____

*If you are in doubt as to whom you may claim as a dependent, see the instructions that came with your last Federal income tax return or call your local Internal Revenue Service office.

**This allowance is used solely for purposes of figuring your withholding tax, and cannot be claimed when you file your tax return.

235–038–1

## Table for Determining Number of Withholding Allowances Based on Tax Credits

| Estimated salaries and wages | Number of additional withholding allowances for the amount of tax credits for child care expenses, earned income, or credit for the elderly from the appropriate column (see line (c) on other side). For an explanation of these credits, see the Instructions for Form 1040. | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 0 | 1 | | 2 | | 3 | | 4 | | 5 | | 6 | |
| **Part I** Single Employees | | | | | | | | | | | | | |
| | Under | At least | But less than | At least | But less than | At least | But less than | At least | But less than | At least | But less than | At least | But less than |
| Under $5,000 | NO ADDITIONAL ALLOWANCES | | | | | | | | | | | | |
| 5,000– 7,000 | $75 | 75 | 200 | 200 | 300 | 300 | or more | ..... | ..... | ..... | ..... | ..... | ..... |
| 7,001–10,000 | 125 | 125 | 260 | 260 | 400 | 400 | 530 | 530 | 650 | 650 | 770 | 770 | or more |
| 10,001–15,000 | 175 | 175 | 370 | 370 | 550 | 550 | 700 | 700 | or more | ..... | ..... | ..... | ..... |
| 15,001–20,000 | 200 | 200 | 450 | 450 | 670 | 670 | or more | ..... | ..... | ..... | ..... | ..... | ..... |
| 20,001–25,000 | 250 | 250 | 525 | 525 | 800 | 800 | or more | ..... | ..... | ..... | ..... | ..... | ..... |
| 25,001–30,000 | 400 | 400 | 700 | 700 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 30,001–35,000 | 800 | 800 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| **Part II** Head of Household Employees | | | | | | | | | | | | | |
| Under $5,000 | NO ADDITIONAL ALLOWANCES | | | | | | | | | | | | |
| 5,000–10,000 | $90 | 90 | 210 | 210 | 340 | 340 | 475 | 475 | 600 | 600 | 710 | 710 | or more |
| 10,001–15,000 | 50 | 50 | 210 | 210 | 400 | 400 | 560 | 560 | 725 | 725 | or more | ..... | ..... |
| 15,001–20,000 | 1 | 1 | 190 | 190 | 400 | 400 | 610 | 610 | 800 | 800 | or more | ..... | ..... |
| 20,001–25,000 | 1 | 1 | 120 | 120 | 350 | 350 | 630 | 630 | or more | ..... | ..... | ..... | ..... |
| 25,001–30,000 | 1 | 1 | 75 | 75 | 375 | 375 | 640 | 640 | or more | ..... | ..... | ..... | ..... |
| 30,001–35,000 | 75 | 75 | 350 | 350 | 620 | 620 | or more | ..... | ..... | ..... | ..... | ..... | ..... |
| 35,001–45,000 | 475 | 475 | 750 | 750 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| **Part III** Married Employees (When Spouse Is Not Employed) | | | | | | | | | | | | | |
| Under $7,000 | NO ADDITIONAL ALLOWANCES | | | | | | | | | | | | |
| 7,000–15,000 | $125 | 125 | 250 | 250 | 390 | 390 | 525 | 525 | 660 | 660 | 800 | 800 | or more |
| 15,001–20,000 | 180 | 180 | 375 | 375 | 540 | 540 | 700 | 700 | or more | ..... | ..... | ..... | ..... |
| 20,001–25,000 | 210 | 210 | 420 | 420 | 630 | 630 | 800 | 800 | or more | ..... | ..... | ..... | ..... |
| 25,001–30,000 | 240 | 240 | 480 | 480 | 720 | 720 | or more | ..... | ..... | ..... | ..... | ..... | ..... |
| 30,001–35,000 | 270 | 270 | 550 | 550 | 800 | 800 | or more | ..... | ..... | ..... | ..... | ..... | ..... |
| 35,001–45,000 | 425 | 425 | 750 | 750 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| **Part IV** Married Employees (When Both Spouses Are Employed) | | | | | | | | | | | | | |
| Under $8,000 | NO ADDITIONAL ALLOWANCES | | | | | | | | | | | | |
| 8,000–10,000 | $150 | 150 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 10,001–12,000 | 220 | 220 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 12,001–14,000 | 300 | 300 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 14,001–16,000 | 450 | 450 | 590 | 590 | 670 | 670 | or more | ..... | ..... | ..... | ..... | ..... | ..... |
| 16,001–18,000 | 560 | 560 | 710 | 710 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 18,001–20,000 | 650 | 650 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 20,001–25,000 | 800 | 800 | or more | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |

## Determining Withholding Allowances for Itemized Deductions and Payments of Alimony

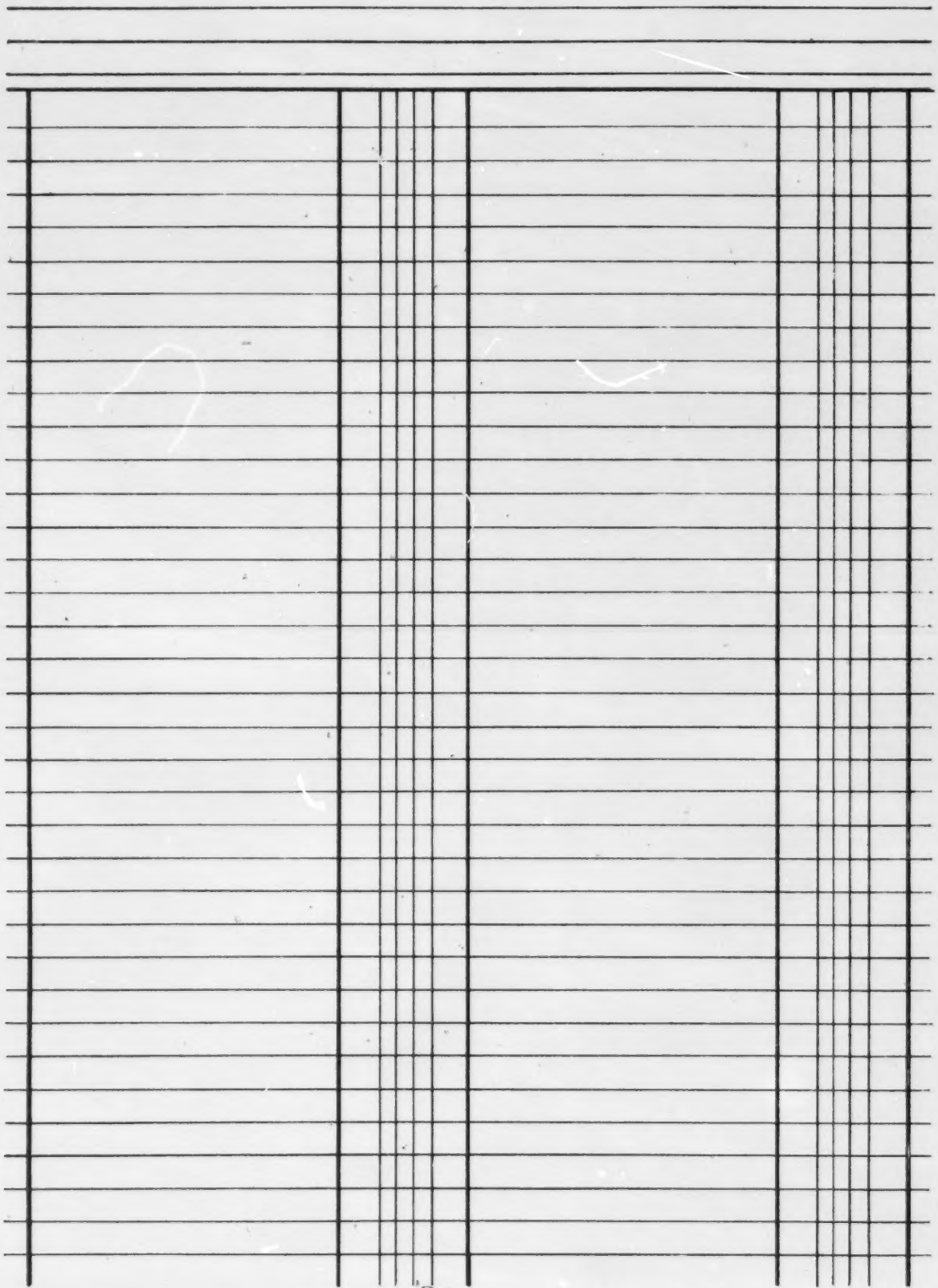
**The worksheet below will be helpful to you in determining whether your expected itemized deductions and adjustment to gross income for alimony payments entitle you to claim one or more additional withholding allowances**

| | | |
|---|---|---|
| (a) Total estimated annual salary or wages (from all sources) | | $ |
| (b) Total estimated itemized deductions | $ | |
| (c) Enter $3,200 for joint return or $2,200 for all others | | |
| (d) Line (b) or line (c), whichever is larger | | |
| (e) Total estimated deduction for alimony payments | | |
| (f) Add lines (d) and (e) | | |
| (g) Appropriate amount from column (A), (B), or (C) in the table below | | |
| (h) Balance (subtract line (g) from line (f)). If less than $1, you are not entitled to additional withholding allowances and may be having too little tax withheld. You can generally avoid this by claiming 1 less allowance than the total number to which you are entitled for each $750 by which line (g) exceeds line (f) | | |
| (i) You are entitled to 1 allowance for each $750 or fraction thereof that line (h) exceeds $1. Enter number here | | |
| (j) Withholding allowances from Part I, II, III, or IV | | |
| (k) Total of lines (i) and (j). Enter here and on line (c) on the other side | | |

## Table for Determining Number of Withholding Allowances Based on Deductions

| Estimated salaries and wages | (A) Single Employees (With One Job) and Head of Household Employees | (B) Married Employees (Wife or Husband is Not Working) | (C) Married Employees (Both Husband and Wife Working) and Employees Working in More Than One Job |
|---|---|---|---|
| Under $10,000 | $2,500 | $3,500 | $4,300 |
| 10,000–15,000 | 2,500 | 3,500 | 5,100 |
| 15,001–20,000 | 2,500 | 3,600 | 6,000 |
| 20,001–25,000 | 2,600 | 3,600 | 6,600 |
| 25,001–30,000 | 2,800 | 3,600 | 7,300 |
| 30,001–35,000 | 3,600 | 3,600 | 8,000 |
| 35,001–40,000 | 4,700 | 3,900 | 8,900 |
| 40,001–45,000 | 6,000 | 4,600 | 9,800 |
| 45,001–50,000 | 7,600 | 5,600 | 10,900 |
| Over $50,000 | 21% of estimated salaries and wages | 15% of estimated salaries and wages | 24% of estimated salaries and wages |

235-038-1



## INCOME STATEMENT